

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

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**Douglas and Diane Gladson,**

Petitioners-Appellants,

v.

**Warren County Board of Review,**

Respondent-Appellee.

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**ORDER**

**Docket No. 11-91-0349  
Parcel No. 09-000-07-0640**

On March 9, 2011, the above captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board under Iowa Code sections 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellants Douglas and Diane Gladson were self-represented and requested a written consideration. The appeal proceeded without hearing. The Warren County Board of Review is represented by County Attorney John Criswell. The Appeal Board having reviewed the entire record and being fully advised, finds:

***Findings of Fact***

Douglas and Diane Gladson, owners of an agriculturally classified property located at 8691 10th Avenue, Norwalk, Iowa, appeal from the Warren County Board of Review regarding their 2011 property assessment. The January 1, 2011, assessment is allocated as follows: \$43,800 in land value, \$378,600 in dwelling value, and \$7400 in building value for a total assessment of \$429,800.

The subject dwelling is a one-story, brick, single-family residence built in 2005. The improvements include 2570 square feet of above-grade finish; a full, walk-out basement with 1675 square feet of living-quality finish; an 812 square-foot, attached, brick garage; and a 49 square-foot open porch. There is also a 3750 square-foot detached metal outbuilding built in 2002. The site is

44.98 acres.

Gladsons protested their assessment to the Warren County Board of Review. On the protest they contended their property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b). They believed the actual value was \$344,400, allocated as \$37,000 in land value, \$300,000 in dwelling value, and \$7400 in building value.

The Board of Review denied the protest.

Gladsons then appealed to this Board reasserting their claim of over-assessment.

On their protest form to the Board of Review, Gladsons only provided what they believed to be the correct assessment. There was no other information submitted with the protest form. It is unclear if Gladsons participated in the Board of Review hearing. They did not mark either the box requesting or declining an oral hearing.

On the appeal form to this Board, Gladsons again asserted their property was over-assessed. They claim the economic downturn in the residential market should have resulted in a decrease in their assessment rather than an increase. They asserted their assessment was increased by \$50,000. We note the January 1, 2009 and 2010 total assessments were the same at \$406,700, compared to the January 1, 2011 total assessment of \$429,800. This is a \$23,100 increase in assessed value, not a \$50,000 increase. We are not sure how Gladsons arrived at the \$50,000 increase.

Additionally, Gladsons assert they “live on a poorly maintained, dusty/muddy, rough gravel road which substantially decreases the value” of their property. They did not provide any evidence to support a specific diminution in value due to the road conditions.

Beyond their short claim on the appeal form, Gladsons did not provide any additional market evidence to establish what they believe to be the correct value of the property.

The Board of Review provided four exhibits that demonstrate sales ratios in the County based on different criteria. We do not find this generalized information relevant. Therefore, we give it no consideration.

Based upon the foregoing, we find insufficient evidence has been presented to support a claim of over-assessment.

### *Conclusions of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

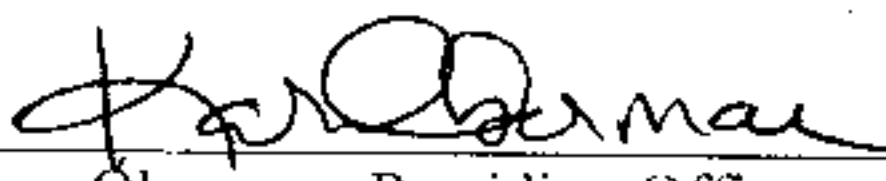
In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

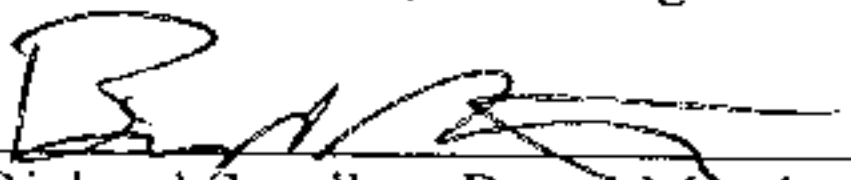
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Gladsons did not offer any market evidence to support their claim or establish the correct total value of the subject property. The preponderance of the evidence does not prove over-assessment.

We therefore affirm the assessment of the Douglas and Diane Gladson property as determined by the Warren County Board of Review, as of January 1, 2011.

THE APPEAL BOARD ORDERS the assessment of Douglas and Diane Gladson's property located at 8691 10th Avenue, Norwalk, Iowa, of \$429,800, as of January 1, 2011, set by Warren County Board of Review, is affirmed.

Dated this 2 day of May, 2012.

  
Karen Oberman, Presiding Officer

  
Richard Stradley, Board Member

  
Jacqueline Rypma, Board Member

Cc:

Douglas and Diane Gladson  
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Norwalk, Iowa 50211  
APPELLANT

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ATTORNEY FOR APPELLEE

Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>5-2</u> , 2012	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	